

Introduction

This document will provide some examples on how AutoCount Accounting SST Processor will handle on Payment Basis Tax Codes, especially for Service Tax. As a short explanation on Payment Basis, it means that the output tax will only be collected when the payment is made, unlike Sales Tax where output tax is collected once Invoice is issued.

There will be 5 different scenarios highlighted here:

1. [Full Payment](#)
2. [Partial Payment](#)
3. [CN](#)
4. [CN \(No Tax\) and Payment](#)
5. [CN \(With Tax\) and Payment](#)


Scenario 1: Full Payment

Invoice-1 with total RM 6,360 (RM 6,000 + Tax RM 360)

Payment-1 with amount of RM 6,360

View A/R Invoice Entry - [I-000012] - MOBILE PHONE TRADING 2014 [severity] - AutoCount Accounting (...)

Edit Copy Invoice View Window

Debtor : 300-B001 

Journal Type : SALES Agent : TEH Ref. No. 2 :

Main External Links Note

To : BEST PHONE SDN BHD
 NO 8, LORONG POKOK SAKAT
 41100 KLANG
 SELANGOR


Invoice No. : I-000012
 Date : 23/10/2018
 Terms : C.O.D.
 Due Date : 23/10/2018

Sales ...	Description	To Acc...	Proj. No.	Dept...	Amount	Taxa...	GST ...	GST T...	GST ...	GST	GST A...
500-0000	SALES	1			6,000.00	6,000...	6	SV-6		360.00	0.00

☐ Inclusive? Taxable Amount : 6,000.00

Subtotal (ex) : 6,000.00
 GST : 360.00
 Net Total : 6,360.00

Description : Outstanding : 6,360.00

 Edit Cancel Document Delete Close

Invoice-1

AutoCount Accounting SST Handling Payment Basis Calculation

View A/R Receive Payment - [OR-000007] - MOBILE PHONE TRADING 2014 [severity] - AutoCount Accou...

Edit Copy Payment View Tools Window

Debtor : 300-B001 Payment's Currency : MYR Debtor's Currency : MYR

Project No. : Department No. :

Main External Links Note

Paid By : BEST PHONE SDN BHD Official Receipt No. : OR-000007

Description : Date : 23/10/2018

2nd Receipt No. :

Payment Me...	Cheque ...	Payment A...	Bank Ch...	To Bank ...	Bank Ch...	Bank Ch...	Bank Ch...	Paymen...	Is RCHQ	RCHQ D...
BANK		6,360.00	0.00	1		0.00			<input type="checkbox"/>	

Bank Account Balance for BANK as at 23/10/2018 is RM 6,960.00 Amount : 6,360.00

Unapplied Amount : 0.00

Knock-off Invoices/Debit Notes

Type	Date	No.	Org. Amt.	Outstanding	Discount ...	With ...	Disc. Amt.	Pay	...	Knock Off...
RI	18/01/2...	I-000003	18,656.00	18,656.00		<input type="checkbox"/>	0.00	0.00	<input type="checkbox"/>	
RI	23/10/2...	I-000012	6,360.00	0.00		<input type="checkbox"/>	0.00	6,360.00	<input checked="" type="checkbox"/>	23/10/2018
RI	23/10/2...	I-000010	636.00	36.00		<input type="checkbox"/>	0.00	0.00	<input type="checkbox"/>	
RI	23/10/2...	I-000011	660.00	660.00		<input type="checkbox"/>	0.00	0.00	<input type="checkbox"/>	

Preview Print Edit Cancel Document Delete Close

Payment-1

Tax Collected

= RM 360

View SST Return

Report Window

SST Return

Company Profile

Company Name: MOBILE PHONE TRADING 2014

Registration No: Sales Tax Registration No: ABC

Product Version: AutoCount Accounting Version 1.9 Service Tax Registration No: Chany

Date Range: 01/09/2018 to 31/10/2018 Other SST - 02 Info

Preview Print Hide Options Commit Close

Tax Summary SST - 02 (Sales) SST - 02 (Service) Payment Collection

Drag a column header here to group by that column

Pa...	Payment D...	Knock ...	Knock Off ...	Doc No	Net Total	Taxable N...	Tax Code	Local Taxa...	Local Tax	Local Total	Collected L...	Collected L...	Collected Local...
RP	OR-000007	23/10/2...	6,360.00	I-000012	6,360.00	BEST PHON...	SV-6	6,000.00	360.00	6,360.00	6,000.00	360.00	6,360.00

Scenario 2: Partial Payment

Invoice-1 with total RM 6,360 (RM 6,000 + Tax RM 360) same example as scenario 1

Payment-2 with amount of RM 2,000

View A/R Receive Payment - [OR-000007] - MOBILE PHONE TRADING 2014 [severity] - AutoCount Accou...

Edit Copy Payment View Tools Window

Debtor : 300-B001 Payment's Currency : MYR Debtor's Currency : MYR

Project No. : Department No. :

Main External Links Note

Paid By : BEST PHONE SDN BHD Official Receipt No. : OR-000007

Description : Date : 23/10/2018

2nd Receipt No. :

Payment Me...	Cheque ...	Payment A...	Bank Ch...	To Bank ...	Bank Ch...	Bank Ch...	Bank Ch...	Paymen...	Is RCHQ	RCHQ D...
BANK		2,000.00	0.00	1		0.00			<input type="checkbox"/>	

Bank Account Balance for BANK as at 23/10/2018 is RM 2,000.00 Amount : 2,000.00

Unapplied Amount : 0.00

Knock-off Invoices/Debit Notes

Type	Date	No.	Org. Amt.	Outstanding	Discount ...	With ...	Disc. Amt.	Pay	...	Knock Off...
RI	18/01/2...	I-000003	18,656.00	18,656.00		<input type="checkbox"/>	0.00	0.00	<input type="checkbox"/>	
RI	23/10/2...	I-000009	166.00	166.00		<input type="checkbox"/>	0.00	0.00	<input type="checkbox"/>	
RI	23/10/2...	I-000012	6,360.00	4,360.00		<input type="checkbox"/>	0.00	2,000.00	<input checked="" type="checkbox"/>	23/10/2018
RI	23/10/2...	I-000010	636.00	636.00		<input type="checkbox"/>	0.00	0.00	<input type="checkbox"/>	
RI	23/10/2...	I-000011	660.00	660.00		<input type="checkbox"/>	0.00	0.00	<input type="checkbox"/>	

Navigation buttons: Previous, Print, Edit, Cancel Document, Delete, Close

Payment-2

Tax Collected (Pro-rated)

$$= 2,000 / 6,360 * 360$$

$$= \text{RM } 113.21$$

AutoCount Accounting SST Handling Payment Basis Calculation

View SST Return

Report Window

SST Return

Company Profile

Company Name:
MOBILE PHONE TRADING 2014

Registration No:
Sales Tax Registration No:
ABC

Product Version:
AutoCount Accounting Version 1.9
Service Tax Registration No:
Chany

Date Range:
01/09/2018
to
31/10/2018

Other SST - 02 Info

Preview
Print
Hide Options
Commit
Close

Tax Summary
SST - 02 (Sales)
SST - 02 (Service)
Payment Collection

Drag a column header here to group by that column

Pa...	Payment ...	Knock ...	Knock Of...	Doc Date	Doc No	Net Total	Taxable N...	Tax Code	Local Tax...	Local Tax	Local Total	Collected ...	Collected ...	Collected Lo...
RP	OR-000007	23/10/2...	2,000.00	23/10/2...	I-000012	6,360.00	BEST PHO...	SV-6	6,000.00	360.00	6,360.00	1,886.79	113.21	2,000.00

Scenario 3: CN

Invoice-1 with total RM 6,360 (RM 6,000 + Tax RM 360) same example as scenario 1

CN-1 with total RM 636 (RM 600 + Tax RM 36)

View A/R Credit Note Entry - [CN-000007] - MOBILE PHONE TRADING 2014 [severity] - AutoCount Accounting ...

Edit Copy Credit Note View Tools Window

Debtor : 300-B001 Ref. :
 Journal Type : SALES Ref. No. 2 :
 CN Type : Is Credit Journal ☐

Main External Links Note

To : BEST PHONE SDN BHD CN No. : CN-000007
 Description : Date : 23/10/2018
 Reason : Our Invoice No. :

Debit A/C	Description	To Acc...	Proj. ...	Dept...	Amount	Taxa...	GST ...	GST T...	...	GST ...	GST	GST A...
520-0000	DISCOUNT ALLOWED	1			600.00	600.00	6	SV-6	S		36.00	0.00

Subtotal (ex) : 600.00
 Inclusive? Taxable Amount : 600.00 GST : 36.00
 Net Total : 636.00
 Unapplied Amount : 0.00

Knock-off Invoices/Debit Notes

Type	Date	No.	Org. Amt.	Outstanding	Pay	...	Knock Off Date
RI	18/01/2014	I-000003	18,656.00	18,656.00	0.00		
RI	23/10/2018	I-000009	166.00	166.00	0.00		
RI	23/10/2018	I-000012	6,360.00	5,724.00	636.00	<input checked="" type="checkbox"/>	23/10/2018
RI	23/10/2018	I-000010	636.00	636.00	0.00		
RI	23/10/2018	I-000011	660.00	660.00	0.00		

Preview Print Edit Cancel Document Delete Close

CN-1

Tax Collected

Note that calculation of CN involved 2 parts:

- 1) Details of CN
 = - RM 36.00 (Negative due to it is CN)
- 2) Knock of details of CN will be treated as payment (Pro-rated)
 = $636 / 6,360 * 360$
 = RM 36

Total Tax

$$= -36 + 36$$

$$= \text{RM } 0$$

Transaction Drill Down

Filter Options
 Tax Code: **SV-6**
 Date Range: **01/09/2018** to **31/10/2018**
☐ Show Project ☐ Show Department

Inquiry Hide Options Close

Tax Code

Doc Date	SST Date	S...	Doc No	Supply/P...	SST Tax ...	Taxable Acc No	Taxable Name	Local Taxabl...	Local Tax	Local Total
Tax Code: SV-6 Local Taxable Amount = -600.00, Local Tax = -36.00, Local Total = -636.00										
23/10...	23/10/2018	RC	CN-000007	S	SV-6	520-0000	BEST PHONE ...	-600.00	-36.00	-636.00
								-600.00	-36.00	-636.00

Record 1 of 1

Tax Code

Pa...	Pay...	Payme...	Knoc...	Knock ...	..	Doc ...	Doc ...	Net Total	Taxabl...	Local T...	Local Tax	Local T...	Collect...	Collect...	Collect...
Tax Code: SV-6 Local Taxable Amount = 600.00, Local Tax = 36.00, Local Total = 636.00															
RC	23/1...	CN-000...	23/1...	636.00	RI	23/1...	I-000012	6,360.00	BEST P...	6,000.00	360.00	6,360.00	600.00	36.00	636.00
										600.00	36.00	636.00			

Record 1 of 1

Scenario 4: CN (No Tax) with Payment


Invoice-2 with total RM 1,030 (Item 1 RM 500 + Tax RM 30 and Item 2 RM 500 no tax)

Payment-4 with amount of RM 530

CN-2 with total RM 500 (No Tax)

View A/R Invoice Entry - [I-000012] - MOBILE PHONE TRADING 2014 [severity] - AutoCount Accounting (...)

Edit Copy Invoice View Window

Debtor : 300-B001 

Journal Type : SALES Agent : TEH Ref. No. 2 :

Main External Links Note

To : BEST PHONE SDN BHD
 NO 8, LORONG POKOK SAKAT
 41100 KLANG
 SELANGOR


Invoice No. : I-000012
 Date : 23/10/2018
 Terms : C.O.D.
 Due Date : 23/10/2018

Sales ...	Description	To Acc....	Proj. No.	Dept...	Amount	Taxa...	GST ...	GST T...	GST ...	GST	GST A...
500-0000	SALES	1			500.00	500.00	6	SV-6		30.00	0.00
500-0000	SALES	1			500.00	500.00				0.00	0.00

☐ Inclusive? Taxable Amount : 500.00

Subtotal (ex) : 1,000.00
 GST : 30.00
 Net Total : 1,030.00

Description : Outstanding : 394.00

 Edit Cancel Document Delete Close

Invoice-2

AutoCount Accounting SST Handling Payment Basis Calculation

View A/R Receive Payment - [OR-000007] - MOBILE PHONE TRADING 2014 [severity] - AutoCount Accou...

Edit Copy Payment View Tools Window

Debtor : 300-B001 Payment's Currency : MYR Debtor's Currency : MYR

Project No. : Department No. :

Main External Links Note

Paid By : BEST PHONE SDN BHD Official Receipt No. : OR-000007

Description : Date : 23/10/2018

2nd Receipt No. :

Payment Me...	Cheque ...	Payment A...	Bank Ch...	To Bank ...	Bank Ch...	Bank Ch...	Bank Ch...	Paymen...	Is RCHQ	RCHQ D...
BANK		530.00	0.00	1		0.00				

Bank Account Balance for BANK as at 23/10/2018 is RM 530.00 Amount : 530.00

Unapplied Amount : 0.00

Knock-off Invoices/Debit Notes

Type	Date	No.	Org. Amt.	Outstanding	Discount ...	With ...	Disc. Amt.	Pay	...	Knock Off...
RI	18/01/2...	I-000003	18,656.00	18,656.00			0.00	0.00		
RI	23/10/2...	I-000009	166.00	166.00			0.00	0.00		
RI	23/10/2...	I-000012	1,030.00	0.00			0.00	530.00	<input checked="" type="checkbox"/>	23/10/2018
RI	23/10/2...	I-000010	636.00	636.00			0.00	0.00		
RI	23/10/2...	I-000011	660.00	660.00			0.00	0.00		

Preview Print Edit Cancel Document Delete Close

Payment-4

View A/R Credit Note Entry - [CN-000007] - MOBILE PHONE TRADING 2014 [severity] - AutoCount Accounting ...

Edit Copy Credit Note View Tools Window

Debtor : 300-B001 Ref. : Ref. No. 2 :

Journal Type : SALES Is Credit Journal

CN Type :

Main External Links Note

To : BEST PHONE SDN BHD CN No. : CN-000007

Description : Date : 23/10/2018

Reason : Our Invoice No. :

Debit A/C	Description	To Acc...	Proj. ...	Dept...	Amount	Taxa...	GST ...	GST T...	...	GST ...	GST	GST A...
520-0000	DISCOUNT ALLOWED	1			500.00	500.00			<input checked="" type="checkbox"/>	S	0.00	0.00

Subtotal (ex) : 500.00

☐ Inclusive? Taxable Amount : 0.00 GST : 0.00

Net Total : 500.00

Unapplied Amount : 0.00

Knock-off Invoices/Debit Notes

Type	Date	No.	Org. Amt.	Outstanding	Pay	...	Knock Off Date
RI	18/01/2014	I-000003	18,656.00	18,656.00	0.00		
RI	23/10/2018	I-000009	166.00	166.00	0.00		
RI	23/10/2018	I-000012	1,030.00	530.00	500.00	<input checked="" type="checkbox"/>	23/10/2018
RI	23/10/2018	I-000010	636.00	636.00	0.00		
RI	23/10/2018	I-000011	660.00	660.00	0.00		

Record 1 of 5

Preview Print Edit Cancel Document Delete Close

CN-2

Tax Collected

Payment (pro-rated)

$$= 530 / 1,030 * 30$$

$$= \text{RM } 15.44$$

CN involves 2 parts:

1) Details of CN

$$= \text{RM } 0$$

2) Knock of details of CN will be treated as payment (Pro-rated)

$$= 500 / 1,030 * 30$$

$$= \text{RM } 14.56$$

Total Tax

$$= 15.44 + 14.56$$

$$= \text{RM } 30$$

Scenario 5: CN (With Tax) and Payment

Invoice-2 with total RM 1,030 (Item 1 RM 500 + Tax RM 30 and Item 2 RM 500 no tax) same example as scenario 4

CN-3 with total RM 530 (RM 500 + Tax RM 30)

Payment-5 with amount of RM 500

View A/R Credit Note Entry - [CN-000007] - MOBILE PHONE TRADING 2014 [severity] - AutoCount Accounting ...

Edit Copy Credit Note View Tools Window

Debtor : 300-B001 Ref. :
 Journal Type : SALES Ref. No. 2 :
 CN Type : Is Credit Journal

Main External Links Note

To : BEST PHONE SDN BHD CN No. : CN-000007
 Description : Date : 23/10/2018
 Reason : Our Invoice No. :

Debit A/C	Description	To Acc...	Proj. ...	Dept...	Amount	Taxa...	GST ...	GST T...	...	GST ...	GST	GST A...
520-0000	DISCOUNT ALLOWED	1			500.00	500.00	6	SV-6	S		30.00	0.00

Subtotal (ex) : 500.00
 Inclusive? Taxable Amount : 500.00 GST : 30.00
 Net Total : 530.00
 Unapplied Amount : 0.00

Knock-off Invoices/Debit Notes

Type	Date	No.	Org. Amt.	Outstanding	Pay	...	Knock Off Date
RI	18/01/2014	I-000003	18,656.00	18,656.00	0.00		
RI	23/10/2018	I-000009	166.00	166.00	0.00		
RI	23/10/2018	I-000012	1,030.00	0.00	530.00		23/10/2018

Preview Print Edit Cancel Document Delete Close

CN-3

View A/R Receive Payment - [OR-000007] - MOBILE PHONE TRADING 2014 [severity] - AutoCount Accou...

Edit Copy Payment View Tools Window

Debtor : 300-B001 Payment's Currency : MYR Debtor's Currency : MYR

Project No. : Department No. :

Main External Links Note

Paid By : BEST PHONE SDN BHD Official Receipt No. : OR-000007

Description : Date : 23/10/2018

2nd Receipt No. :

Payment Me...	Cheque ...	Payment A...	Bank Ch...	To Bank ...	Bank Ch...	Bank Ch...	Bank Ch...	Paymen...	Is RCHQ	RCHQ D...
BANK		500.00	0.00	1		0.00			<input type="checkbox"/>	

Bank Account Balance for BANK as at 23/10/2018 is RM 500.00 Amount : 500.00

Unapplied Amount : 0.00

Knock-off Invoices/Debit Notes

Type	Date	No.	Org. Amt.	Outstanding	Discount ...	With ...	Disc. Amt.	Pay	...	Knock Off...
RI	18/01/2...	I-000003	18,656.00	18,656.00		<input type="checkbox"/>	0.00	0.00	<input type="checkbox"/>	
RI	23/10/2...	I-000009	166.00	166.00		<input type="checkbox"/>	0.00	0.00	<input type="checkbox"/>	
RI	23/10/2...	I-000012	1,030.00	0.00		<input type="checkbox"/>	0.00	500.00	<input checked="" type="checkbox"/>	23/10/2018
RI	23/10/2...	I-000010	636.00	636.00		<input type="checkbox"/>	0.00	0.00	<input type="checkbox"/>	
RI	23/10/2...	I-000011	660.00	660.00		<input type="checkbox"/>	0.00	0.00	<input type="checkbox"/>	

Preview Print Edit Cancel Document Delete Close

Payment-5

Tax Collected

CN involves 2 parts:

- 1) Details of CN
 = - RM 30 (Negative due to it is CN)
- 2) Knock of details of CN will be treated as payment (Pro-rated)
 = $530 / 1,030 * 30$
 = RM 15.44

Net off

$$= - 30 + 15.44$$

$$= - RM 14.56$$

Payment (Pro-rated)

$$= 500 / 1,030 * 30$$

$$= RM 14.56$$

Total Tax

= - 14.56 + 14.56

= RM 0

Transaction Drill Down

Filter Options

Tax Code: SV-6

Date Range: 01/09/2018 to 31/10/2018

☐ Show Project

☐ Show Department

Inquiry

Hide Options

Close

Tax Code

Doc Date	SST Date	S...	Doc No	Supply/P...	SST Tax ...	Taxable Acc No	Taxable Name	Local Taxabl...	Local Tax	Local Total
Tax Code: SV-6 Local Taxable Amount = -500.00, Local Tax = -30.00, Local Total = -530.00										
23/10...	23/10/2018	RC	CN-000007	S	SV-6	520-0000	BEST PHONE ...	-500.00	-30.00	-530.00

-500.00

-30.00

-530.00

Record 1 of 1

Tax Code

Pa...	Pay...	Payme...	Knoc...	Knock ...	..	Doc ...	Doc ...	Net Total	Taxabl...	Local T...	Local Tax	Local T...	Collect...	Collect...	Collect...
Tax Code: SV-6 Local Taxable Amount = 500.00, Local Tax = 30.00, Local Total = 530.00															
RP	23/1...	OR-000...	23/1...	500.00	RI	23/1...	I-000012	1,030.00	BEST P...	500.00	30.00	530.00	242.72	14.56	257.28
RC	23/1...	CN-000...	23/1...	530.00	RI	23/1...	I-000012	1,030.00	BEST P...	500.00	30.00	530.00	257.28	15.44	272.72

500.00

30.00

530.00

Record 1 of 2

Document prepared by Jae Sen, Mei
Last Modified 24th October 2018